

EXHIBIT A

USA Commercial Mortgage Company, et al.
 Final Fee Application - Additional Time and Expenses
 Summary Of Hours and Fees Incurred By Professional
 April 1, 2007 through June 30, 2007

<u>Professional</u>	<u>Position</u>	<u>Current Hours Billed</u>	<u>Hourly Rate</u>	<u>Current Fees Billed</u>
Allison, Tom	Senior Managing Director	1.5	\$ 650	\$ 975.00
Atkinson, James	Senior Managing Director	4.0	650	2,600.00
Koe, Robert	Director	13.1	650	8,515.00
Fasel, Bill	Managing Director	27.0	620	16,740.00
Kehl, Monty	Managing Director	77.4	620	47,988.00
Smith, Susan	Senior Vice President	14.3	590	8,437.00
Haftl, Michael	Senior Vice President	109.4	530	57,982.00
Steele, Sarah	Vice President	3.3	430	1,419.00
Wooley, Erin	Senior Associate	12.1	330	3,993.00
Bauck, Lyle	Associate	50.2	290	14,558.00
McClellan, Christian	Associate	94.3	190	17,917.00
Beserra, Rebecca	Paraprofessional	46.0	150	6,900.00
Velasco, Jin	Paraprofessional	2.3	150	345.00
Total Hours and Fees		<u>454.9</u>		<u>188,369.00</u>
Estimate of Future Fees				32,000.00 ⁽¹⁾
Total Hourly Blended Rate			<u>\$ 414.09</u>	<u>\$ 220,369.00</u>

1 - MFIM has included an estimate of fees and expenses necessary to prepare for and attend the hearing for its Final Fee Application

EXHIBIT B

USA Commercial Mortgage Company, et al.
Final Fee Application - Additional Time and Expenses
Summary of Hours and Fees Incurred by Category
April 1, 2007 through June 30, 2007

Category	Exhibit	Hours	Fees
Employment/Fee Applications ⁽¹⁾	C1	274.1	\$ 167,342.00
Company Administration	C2	180.8	53,027.00
Subtotal: USA Commercial Mortgage Company, et al.		454.9	\$ 220,369.00
Total Hours and Fees Requested		454.9	\$ 220,369.00

1 - MFIM has included an estimate of fees and expenses necessary to prepare for and attend the hearing for its Final Fee Application

EXHIBIT C-1

USA Commercial Mortgage Company, et al.
 Final Fee Application - Additional Time and Expenses
 Employment/Fee Applications
 April 1, 2007 through June 30, 2007

Name	Date	Description	Hours	Rate	Amount
Koe, Robert	04/02/07	Review current fee application information and provide comments.	1.1	\$ 650.00	\$ 715.00
Fasel, Bill	04/16/07	Review current draft of MFIM final fee application.	2.5	620.00	1,550.00
Fasel, Bill	04/16/07	Discuss with MFIM team regarding modifications to the descriptions of certain sections of the draft final fee application (sale process, transition process).	1.3	620.00	806.00
Fasel, Bill	04/16/07	Provide modified draft of the descriptions of the Sale Process to Counsel.	1.2	620.00	744.00
Koe, Robert	04/16/07	Review draft of final fee application.	0.7	650.00	455.00
McClellan, Christian	04/16/07	Research signed lender and purchaser confidentiality agreements for inclusion in fee application narrative.	0.6	190.00	114.00
Fasel, Bill	04/17/07	Review modified draft of MFIM Final Fee Application.	1.3	620.00	806.00
Fasel, Bill	04/17/07	Prepare modifications to the descriptions of the USA Sale Process in the fee application narrative.	1.2	620.00	744.00
Koe, Robert	04/17/07	Attend and participate in drafting session for final fee application.	4.3	650.00	2,795.00
Fasel, Bill	04/18/07	Participate in meetings at Counsel's office to review latest draft of the Final Fee Application and discuss overall Sale Process description	3.5	620.00	2,170.00
Koe, Robert	04/18/07	Attend and participate in drafting session for final fee application.	3.5	650.00	2,275.00
McClellan, Christian	04/18/07	Compile bidder diligence information packet regarding Final Fee Application.	2.0	190.00	380.00
Fasel, Bill	04/19/07	Discuss with MFIM team regarding modifications to the descriptions of certain sections of the draft Final Fee Application (sale process, transition process).	1.3	620.00	806.00
Fasel, Bill	04/20/07	Discuss with MFIM team regarding modifications to the descriptions of certain sections of the draft Final Fee Application (sale process, transition process).	1.7	620.00	1,054.00
Haftl, Michael	04/22/07	Review revised draft of benefits chart by Debtor.	0.9	530.00	477.00
Haftl, Michael	04/22/07	Review latest draft of fee application and provide detailed comments.	2.8	530.00	1,484.00
Kehl, Monty	04/22/07	Direct R. Beserra (MFIM) regarding additional time and expense detail for final fee application.	0.2	620.00	124.00
Kehl, Monty	04/22/07	Analyze summary matrix from S. Smith (MFIM) of benefits by Debtor for each fee category.	0.8	620.00	496.00
Beserra, Rebecca	04/23/07	Update resumes for the Final Fee Application.	0.6	150.00	90.00
Beserra, Rebecca	04/23/07	Edit March 13-31st time detail.	3.6	150.00	540.00
Beserra, Rebecca	04/23/07	Combine time detail to schedules.	0.5	150.00	75.00
Beserra, Rebecca	04/23/07	Apply revisions to Exhibits per comments received.	0.6	150.00	90.00
Beserra, Rebecca	04/23/07	Rearrange and reorder categories for the Final Fee Application.	3.3	150.00	495.00
Beserra, Rebecca	04/23/07	Incorporate additional time detail received.	0.5	150.00	75.00
Beserra, Rebecca	04/23/07	Incorporate additional expenses.	1.7	150.00	255.00
Beserra, Rebecca	04/23/07	Incorporate time detail for the invoices.	0.6	150.00	90.00
Fasel, Bill	04/23/07	Review with Counsel revisions to the descriptions of the Sale Process in Final Fee Application and preparation of Fasel Affidavit.	2.5	620.00	1,550.00
Haftl, Michael	04/23/07	Revise and update benefits chart by Debtor.	2.4	530.00	1,272.00
Haftl, Michael	04/23/07	Coordinate Sales process figure amounts for fee application narrative.	0.5	530.00	265.00
Haftl, Michael	04/23/07	Coordinate inclusion of April 1 - April 20th time detail into the fee application.	2.4	530.00	1,272.00
Haftl, Michael	04/23/07	Review recent expenses for inclusion in fee application.	0.8	530.00	424.00
Haftl, Michael	04/23/07	Review resumes appendix to the fee application.	0.4	530.00	212.00
Haftl, Michael	04/23/07	Compile exhibits for fee application.	0.7	530.00	371.00
Haftl, Michael	04/23/07	Review and revise fee application introduction.	1.1	530.00	583.00
Haftl, Michael	04/23/07	Coordinate inclusion of recent payments into fee application narrative.	0.2	530.00	106.00
Haftl, Michael	04/23/07	Review and provide comments on updated version of fee application narrative and exhibits.	3.5	530.00	1,855.00

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 Employment/Fee Applications
 April 1, 2007 through June 30, 2007

Name	Date	Description	Hours	Rate	Amount
Kehl, Monty	04/23/07	Review and revise language for benefit matrix (exhibit for fee application).	2.8	620.00	1,736.00
Kehl, Monty	04/23/07	Identify and draft summary of fee categories for fee application.	2.3	620.00	1,426.00
Kehl, Monty	04/23/07	Identify and draft summary of exhibits for fee application.	1.5	620.00	930.00
Kehl, Monty	04/23/07	Review and revise Success Fee section of fee application.	2.3	620.00	1,426.00
Kehl, Monty	04/23/07	Review and revise draft of entire final fee application.	3.1	620.00	1,922.00
Steele, Sarah	04/23/07	Review First Trust Deed Fund distributions for fee application.	0.3	430.00	129.00
Beserra, Rebecca	04/24/07	Apply revisions to Final Fee Application.	3.9	150.00	585.00
Beserra, Rebecca	04/24/07	Continue to apply revisions to Final Fee Application.	1.9	150.00	285.00
Beserra, Rebecca	04/24/07	Apply additional revisions to the Final Fee Application.	1.0	150.00	150.00
Beserra, Rebecca	04/24/07	Apply revisions to Summary of Billing Categories Chart for the period from April 13, 2006 through March 12, 2007.	1.2	150.00	180.00
Fasel, Bill	04/24/07	Review with Counsel revisions to the descriptions of the Sale Process in Final Fee Application and preparation of Fasel Affidavit.	2.5	620.00	1,550.00
Haftl, Michael	04/24/07	Review calculation of fee application time and quantify additional voluntary reduction.	1.4	530.00	742.00
Haftl, Michael	04/24/07	Revise and update benefits chart by Debtor.	1.2	530.00	636.00
Haftl, Michael	04/24/07	Review and provide detailed comments on time detail exhibits.	2.8	530.00	1,484.00
Haftl, Michael	04/24/07	Coordinate inclusion of future fees into fee application.	0.5	530.00	265.00
Haftl, Michael	04/24/07	Coordinate compilation of fee application into the format necessary for filing.	1.3	530.00	689.00
Haftl, Michael	04/24/07	Review and provide comments on benefits section of fee application.	0.8	530.00	424.00
Haftl, Michael	04/24/07	Review and provide comments on fee application narrative.	0.6	530.00	318.00
Haftl, Michael	04/24/07	Review and revise allocation language.	1.4	530.00	742.00
Haftl, Michael	04/24/07	Calculate amount owed to MFIM before first substantial payment was made.	0.4	530.00	212.00
Haftl, Michael	04/24/07	Revise allocation table.	0.6	530.00	318.00
Kehl, Monty	04/24/07	Review time detail and summary exhibits in final fee application.	2.3	620.00	1,426.00
Kehl, Monty	04/24/07	Finalize estimate for time to be spent on fee application process after 4/20/07.	0.6	620.00	372.00
Kehl, Monty	04/24/07	Review expense detail and summary exhibit for final fee application.	1.7	620.00	1,054.00
Kehl, Monty	04/24/07	Review and revise draft of entire final fee application.	0.8	620.00	496.00
Kehl, Monty	04/24/07	Review and revise Forensic fee category section.	1.1	620.00	682.00
Kehl, Monty	04/24/07	Review and revise Introduction for final fee application.	2.2	620.00	1,364.00
Kehl, Monty	04/24/07	Review calculation for amount of fees for Fee Application as a percentage of total fees and calculate voluntary reduction necessary for 3% limit.	0.4	620.00	248.00
Kehl, Monty	04/24/07	Review and revise description of benefits for each fee category.	1.9	620.00	1,178.00
Steele, Sarah	04/24/07	Review information included in the fee application for RQN.	0.8	430.00	344.00
Steele, Sarah	04/24/07	Review information included in the Final Fee Application for MFIM.	1.3	430.00	559.00
Beserra, Rebecca	04/25/07	Apply revisions to Summary of Billing Categories Chart for the period from April 13, 2006 through March 12, 2007.	1.4	150.00	210.00
Beserra, Rebecca	04/25/07	Revise and update Billing and Collection Summary.	2.4	150.00	360.00
Beserra, Rebecca	04/25/07	Update WIP reconciliation.	1.1	150.00	165.00
Beserra, Rebecca	04/25/07	Update Billing and Collection Summary for April through July.	0.9	150.00	135.00
Beserra, Rebecca	04/25/07	Prepare analysis of time detail provided and edit.	1.9	150.00	285.00
Haftl, Michael	04/25/07	Review updated draft of fee application and provide comments.	2.1	530.00	1,113.00
Haftl, Michael	04/25/07	Finalize exhibits for filing.	1.0	530.00	530.00
Haftl, Michael	04/25/07	Coordinate reconciliation of collections/billing summary.	1.4	530.00	742.00
Haftl, Michael	04/25/07	Review final benefits by Debtor chart.	0.6	530.00	318.00
Haftl, Michael	04/25/07	Review final version of fee application exhibits.	3.1	530.00	1,643.00
Haftl, Michael	04/25/07	Review final version of fee application narrative.	2.5	530.00	1,325.00
Haftl, Michael	04/25/07	Coordinate workpapers and begin creation of supporting binder to fee application.	1.9	530.00	1,007.00
Haftl, Michael	04/25/07	Prepare summary of amounts requested for cover sheet.	0.5	530.00	265.00
Kehl, Monty	04/25/07	Review and revise full morning draft of final fee application.	3.4	620.00	2,108.00

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Name	Date	Description	Hours	Rate	Amount
Kehl, Monty	04/25/07	Review and revise Exhibit A.	0.4	620.00	248.00
Kehl, Monty	04/25/07	Review and revise Exhibit B.	1.6	620.00	992.00
Kehl, Monty	04/25/07	Review and revise Exhibit C.	0.3	620.00	186.00
Kehl, Monty	04/25/07	Review and revise Exhibit D.	0.2	620.00	124.00
Kehl, Monty	04/25/07	Review and revise Exhibit E.	2.3	620.00	1,426.00
Kehl, Monty	04/25/07	Review and revise Exhibit F.	0.6	620.00	372.00
Kehl, Monty	04/25/07	Review and revise Exhibit G.	0.3	620.00	186.00
Kehl, Monty	04/25/07	Review and revise Exhibit H.	0.9	620.00	558.00
Kehl, Monty	04/25/07	Review and revise Exhibit I.	0.2	620.00	124.00
Kehl, Monty	04/25/07	Review and revise Exhibit J.	1.1	620.00	682.00
Kehl, Monty	04/25/07	Review and revise Exhibit K.	0.2	620.00	124.00
Kehl, Monty	04/25/07	Finalize review of full draft of final fee application.	1.6	620.00	992.00
Steele, Sarah	04/25/07	Review information in MFIM Final Fee Application	0.9	430.00	387.00
Haftl, Michael	04/26/07	Update calculation of amounts requested and coordinate filing of fee application cover sheet.	3.0	530.00	1,590.00
Kehl, Monty	04/26/07	Direct calculations for fees and expenses during Second Interim Period as well as covering e-mail to local counsel.	1.2	620.00	744.00
Kehl, Monty	04/27/07	Discuss and send e-mails regarding MFIM supporting Declarations with Greenberg Traurig.	0.7	620.00	434.00
Kehl, Monty	04/27/07	Compose outline for Declaration in support of final fee application.	0.9	620.00	558.00
Kehl, Monty	04/30/07	Discuss Declarations supporting final fee application with Greenberg Traurig.	1.1	620.00	682.00
Beserra, Rebecca	05/01/07	Refine Exhibit for Analyzing Restructuring and Sale Options for B. Fasel (MFIM) for sale support activities.	0.8	150.00	120.00
Fasel, Bill	05/01/07	Discuss with Counsel regarding the drafts of the Declarations in support of the MFIM Final Fee Application.	1.5	620.00	930.00
Fasel, Bill	05/01/07	Review and provide comments on W. Fasel's draft Declaration.	1.0	620.00	620.00
Haftl, Michael	05/01/07	Review and provide comments and support for Declarations filed in support of MFIM's fee application.	1.8	530.00	954.00
Kehl, Monty	05/01/07	Read and provide comments on draft of Kehl Declaration.	2.3	620.00	1,426.00
Kehl, Monty	05/01/07	Participate in calls with S. Morissette (GT) to describe and discuss revisions to Declarations.	0.6	620.00	372.00
Kehl, Monty	05/01/07	Read information request from B. Fasel (MFIM) relating to Fasel Declaration.	0.2	620.00	124.00
Kehl, Monty	05/01/07	Direct R. Beserra (MFIM) to produce information for B. Fasel (MFIM).	0.8	620.00	496.00
Koe, Robert	05/01/07	Review Tom Allison Declaration and provide comments.	0.5	650.00	325.00
Atkinson, James	05/02/07	Discuss with M. Haftl (MFIM) liquidation time and future testimony.	0.5	650.00	325.00
Fasel, Bill	05/02/07	Discuss with Counsel regarding the drafts of the Declarations in support of the MFIM Final Fee Application.	1.3	620.00	806.00
Fasel, Bill	05/02/07	Review modifications to W. Fasel's draft Declaration.	1.2	620.00	744.00
Fasel, Bill	05/02/07	Discuss with Counsel regarding the drafts of the Declarations in support of the MFIM Final Fee Application.	1.0	620.00	620.00
Haftl, Michael	05/02/07	Review and provide detailed comments on Kehl, Koe and Atkinson Declarations in support of MFIM's fee application.	2.6	530.00	1,378.00
Haftl, Michael	05/02/07	Discuss with J. Atkinson (MFIM) liquidation time and future testimony.	0.5	530.00	265.00
Kehl, Monty	05/02/07	Read and provide comments for draft Declaration for R. Koe.	0.7	620.00	434.00
Kehl, Monty	05/02/07	Read and provide comments for draft Declaration for T. Allison.	1.1	620.00	682.00
Kehl, Monty	05/02/07	Read and provide comments for draft Declaration for S. Smith.	0.9	620.00	558.00
Kehl, Monty	05/02/07	Read and provide comments for draft Declaration for J. Atkinson.	0.3	620.00	186.00
Kehl, Monty	05/02/07	Read and provide comments for draft Declaration for B. Fasel.	0.7	620.00	434.00
Kehl, Monty	05/02/07	Read and provide revisions to amounts for fee request in notice for Hearing.	0.3	620.00	186.00
Haftl, Michael	05/03/07	Review and provide comments on Declarations filed in support of MFIM's fee application.	2.3	530.00	1,219.00

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Name	Date	Description	Hours	Rate	Amount
Haftl, Michael	05/03/07	Provide supporting documentation of Declarations filed in support of fee applications.	1.5	530.00	795.00
Kehl, Monty	05/03/07	Read and provide final revisions to Kehl Declaration.	1.3	620.00	806.00
Kehl, Monty	05/03/07	Research factual information in T. Allison Declaration; provide revisions.	1.7	620.00	1,054.00
Haftl, Michael	05/04/07	Review reconciliation related to pre-effective date Compass invoicing and relationship to fee application.	0.5	530.00	265.00
Beserra, Rebecca	05/07/07	Prepare analysis of MFIM's fees charged in final fee application and reconcile to previous invoices.	1.4	150.00	210.00
Haftl, Michael	05/07/07	Research and respond to questions related to the fee application support binders.	0.7	530.00	371.00
Wooley, Erin	05/07/07	Prepare support binder for MFIM's final fee application.	1.6	330.00	528.00
Wooley, Erin	05/07/07	Compile binders in support of the Liquidation Analysis and send to J. Atkinson (MFIM).	0.6	330.00	198.00
Smith, Susan	05/08/07	Review objection to MFIM's fees and discuss response.	0.4	590.00	236.00
Atkinson, James	05/10/07	Review of liquidation analyses and documentation.	1.5	650.00	975.00
Haftl, Michael	05/10/07	Prepare J. Atkinson (MFIM) for potential testimony.	3.1	530.00	1,643.00
Beserra, Rebecca	05/16/07	Combine time detail received and edit for the April period related to the preparation of the fee application and associated Declarations.	0.8	150.00	120.00
Atkinson, James	05/17/07	Review of liquidation analyses and documentation.	2.0	650.00	1,300.00
Haftl, Michael	05/17/07	Coordinate collection of time for fee application related billings.	0.8	530.00	424.00
Beserra, Rebecca	05/18/07	Prepare summary of fees and expense by person for the May 1-15th period for M. Kehl (MFIM) related to the preparation of the fee application and associated Declarations.	1.4	150.00	210.00
Haftl, Michael	05/18/07	Review and provide comments on fee application time charged after the fee application was filed.	2.1	530.00	1,113.00
Kehl, Monty	05/18/07	Meet with E. Wooley (MFIM) to discuss supporting binder for the fee application.	0.5	620.00	310.00
Kehl, Monty	05/18/07	Review binder containing supporting information for MFIM final fee application.	0.4	620.00	248.00
Smith, Susan	05/18/07	Discuss fee application issues with S. Strong (RQN).	0.4	590.00	236.00
Wooley, Erin	05/18/07	Meet with M. Kehl (MFIM) to discuss supporting binder for the fee application.	0.5	330.00	165.00
Wooley, Erin	05/18/07	Coordinate and compile fee application support binder.	0.5	330.00	165.00
Wooley, Erin	05/21/07	Review outstanding items and send email request for documents needed for the fee application support binder.	0.4	330.00	132.00
Wooley, Erin	05/22/07	Update support binder for fee application with additional support documents from S. Smith (MFIM).	1.1	330.00	363.00
Haftl, Michael	05/23/07	Research and respond to questions related to the fee application binder.	1.1	530.00	583.00
Beserra, Rebecca	05/24/07	Incorporate, edit and format additional time detail for the April period related to the preparation of the fee application and associated Declarations.	1.3	150.00	195.00
Beserra, Rebecca	05/25/07	Revise Billing/Collection Summary per comments received.	0.5	150.00	75.00
Beserra, Rebecca	05/25/07	Prepare summary of fee categories for M. Kehl (MFIM).	0.8	150.00	120.00
Haftl, Michael	05/25/07	Review April and May time related to fee applications.	0.8	530.00	424.00
Kehl, Monty	05/25/07	Locate and transmit support information for MFIM final fee application to E. Wooley (MFIM).	1.0	620.00	620.00
Wooley, Erin	05/25/07	Update support binder for fee application with additional support documents from M. Kehl (MFIM).	0.5	330.00	165.00
Smith, Susan	05/29/07	Review LPG's Objection to fees.	0.4	590.00	236.00
Haftl, Michael	05/30/07	Review April and May time related to the fee applications.	0.6	530.00	318.00
Kehl, Monty	05/30/07	Review list of outstanding support information for MFIM final fee application.	0.5	620.00	310.00
Wooley, Erin	05/30/07	Compile remaining fee application support documents	0.6	330.00	198.00
Allison, Tom	05/31/07	Participate in hearing for USA Capital Final Fee Applications.	1.2	650.00	780.00

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Name	Date	Description	Hours	Rate	Amount
Haftl, Michael	05/31/07	Provide additional support for fee application binders.	1.5	530.00	795.00
Kehl, Monty	05/31/07	Participate in hearing via teleconference for USA Capital to hear Judge's and others' comments on Final Fee Applications.	1.2	620.00	744.00
Kehl, Monty	05/31/07	Analyze Objections received for MFIM final fee application.	1.7	620.00	1,054.00
Kehl, Monty	05/31/07	Analyze summary terms for proposed settlement of MFIM's fees and expenses.	0.6	620.00	372.00
Wooley, Erin	05/31/07	Update fee application support binder with additional documents.	1.6	330.00	528.00
Wooley, Erin	05/31/07	Review and organize fee application support binder.	1.7	330.00	561.00
Kehl, Monty	06/01/07	Compose and send request to B. Fasel (MFIM) for information to support Final Fee Application.	0.3	620.00	186.00
Smith, Susan	06/01/07	Review analysis of final fees.	0.6	590.00	354.00
Wooley, Erin	06/01/07	Update fee application support binder with additional documents and prepare index.	2.6	330.00	858.00
Fasel, Bill	06/04/07	Prepare information and materials to support potential buyer interest throughout the Auction process (interested parties, executed confidentiality agreements, conducted due-diligence, submitted offers).	2.0	620.00	1,240.00
Haftl, Michael	06/04/07	Review draft of MFIM Supplemental Fee Application, methodology, and effect on billings.	1.6	530.00	848.00
Kehl, Monty	06/04/07	Review and provide comments to draft of MFIM Supplemental Fee Application.	2.1	620.00	1,302.00
Kehl, Monty	06/04/07	Direct collection of MFIM May time detail.	0.3	620.00	186.00
Kehl, Monty	06/04/07	Review information relating to MFIM sales process for support binder to MFIM Final Fee Application.	1.1	620.00	682.00
Smith, Susan	06/04/07	Discuss fee issues with N. Peterman (GT).	0.3	590.00	177.00
Kehl, Monty	06/05/07	Review and provide comments to several drafts of MFIM Supplemental Fee Application.	1.8	620.00	1,116.00
Kehl, Monty	06/05/07	Verify all numbers in final draft of MFIM Supplemental Fee Application.	0.6	620.00	372.00
Velasco, Jin	06/05/07	Analyze and prepare summary of fees and expenses by person for the period of May 1, 2007 through May 31, 2007. Revise per comments received.	2.3	150.00	345.00
Haftl, Michael	06/06/07	Review May time detail and reclassifications and provide comments.	0.9	530.00	477.00
Kehl, Monty	06/06/07	Review Objections received to MFIM Final Fee Application.	1.2	620.00	744.00
Kehl, Monty	06/06/07	Review U.S. Trustee Objections to all Fee Applications.	1.1	620.00	682.00
Beserra, Rebecca	06/07/07	Edit time detail for the May period.	0.2	150.00	30.00
Haftl, Michael	06/07/07	Review code economics analysis.	0.8	530.00	424.00
Haftl, Michael	06/07/07	Review U.S. Trustee responses related to professional compensation.	0.4	530.00	212.00
Haftl, Michael	06/08/07	Coordinate fee application workpaper documents.	0.5	530.00	265.00
Kehl, Monty	06/08/07	Participate in call with N. Peterman (GT) to discuss possible supplemental disclosure for case.	0.4	620.00	248.00
Beserra, Rebecca	06/11/07	Edit and format additional time detail for the May period.	1.3	150.00	195.00
Kehl, Monty	06/11/07	Analyze and provide comments to reply brief for Objections received to MFIM Final Fee Application.	1.3	620.00	806.00
Kehl, Monty	06/11/07	Direct final version of support information binder for MFIM Final Fee Application. Direct copy sent to counsel.	0.7	620.00	434.00
Wooley, Erin	06/11/07	Review and update fee application support binder and send to N. Peterman (GT).	0.4	330.00	132.00
Kehl, Monty	06/12/07	Correspond with N. Peterman (GT) regarding information required for preparation for witnesses for Final Fee Application Hearing.	0.6	620.00	372.00
Smith, Susan	06/12/07	Meet with M. Gensburg, N. Peterman (both GT) regarding potential testimony for fee application hearing.	2.5	590.00	1,475.00
Smith, Susan	06/12/07	Meet with M. Gensburg, N. Peterman (both GT) regarding potential testimony for fee application hearing.	3.6	590.00	2,124.00
Beserra, Rebecca	06/13/07	Apply revisions to the May time detail per comments received.	3.1	150.00	465.00

EXHIBIT C-1

USA Commercial Mortgage Company, et al.
 Final Fee Application - Additional Time and Expenses
 Employment/Fee Applications
 April 1, 2007 through June 30, 2007

Name	Date	Description	Hours	Rate	Amount
Beserra, Rebecca	06/13/07	Apply revisions to the April time detail per comments received.	0.2	150.00	30.00
Beserra, Rebecca	06/13/07	Update the WIP reconciliation for the May period.	0.6	150.00	90.00
Haftl, Michael	06/13/07	Review time detail related to fee application related time for April and May.	2.4	530.00	1,272.00
Haftl, Michael	06/13/07	Coordinate collection of fee application binders and provide responses to related questions.	1.9	530.00	1,007.00
Haftl, Michael	06/13/07	Review WIP reconciliation.	0.5	530.00	265.00
Kehl, Monty	06/13/07	Direct assignment of fees to Bankruptcy vs. Post Effective Date charge codes for May time as well as among Debtors.	0.9	620.00	558.00
Smith, Susan	06/13/07	Provide monthly fee statements and other documentation to N. Peterman (GT).	0.6	590.00	354.00
Beserra, Rebecca	06/14/07	Edit and format additional time detail received and incorporate to schedules.	0.7	150.00	105.00
Beserra, Rebecca	06/14/07	Review additional expenses received and incorporate to schedules.	0.3	150.00	45.00
Beserra, Rebecca	06/14/07	Update WIP reconciliation for the May period.	0.4	150.00	60.00
Beserra, Rebecca	06/14/07	Apply revisions to the schedules per comments received.	1.1	150.00	165.00
Haftl, Michael	06/14/07	Provide comments to revised time detail.	2.1	530.00	1,113.00
Kehl, Monty	06/14/07	Analyze and provide comments to detail of time post 4-20-07.	2.9	620.00	1,798.00
Kehl, Monty	06/14/07	Participate in call with S. Darr (MFIM) to discuss hearing preparations.	0.2	620.00	124.00
Kehl, Monty	06/14/07	Participate in call with N. Peterman (GT) to discuss hearing preparations.	0.4	620.00	248.00
Koe, Robert	06/14/07	Participate in meeting with N. Peterman and M. Gensburg (both GT) on detail supporting fee application.	3.0	650.00	1,950.00
Beserra, Rebecca	06/15/07	Apply additional revisions to the May time detail per comments received.	0.7	150.00	105.00
Haftl, Michael	06/15/07	Finalize May time detail review.	0.7	530.00	371.00
Haftl, Michael	06/15/07	Coordinate final fee application process.	0.2	530.00	106.00
Kehl, Monty	06/15/07	Analyze and provide revisions to time detail post 4/20 - incurred after filing the Final Fee Application.	1.8	620.00	1,116.00
Kehl, Monty	06/15/07	Participate in call with N. Peterman (GT) regarding testimony for Final Fee Application.	0.4	620.00	248.00
Kehl, Monty	06/15/07	Compile and send information to N. Peterman (GT) requested in preparation for Final Fee Application Hearing.	0.8	620.00	496.00
Haftl, Michael	06/18/07	Coordinate collection of June time detail.	1.0	530.00	530.00
Beserra, Rebecca	06/19/07	Review time detail for Monthly Invoicing category.	0.1	150.00	15.00
Haftl, Michael	06/20/07	Review May time detail and provide comments.	0.4	530.00	212.00
Beserra, Rebecca	06/21/07	Apply revisions to the schedules per comments received.	0.3	150.00	45.00
Haftl, Michael	06/21/07	Provide summary of MFIM activities by month.	0.4	530.00	212.00
Beserra, Rebecca	06/22/07	Edit time detail for the June 1-15th period.	0.6	150.00	90.00
Haftl, Michael	06/22/07	Review time detail related to June.	0.5	530.00	265.00
Beserra, Rebecca	06/26/07	Search MFIM time detail for various activities.	0.7	150.00	105.00
Beserra, Rebecca	06/27/07	Additional research of MFIM time detail.	1.1	150.00	165.00
Beserra, Rebecca	06/27/07	Summarize hours incurred for MFIM team members by day in May.	0.2	150.00	30.00
Beserra, Rebecca	06/27/07	Prepare and send e-mail to to provide revisions on services provided.	0.3	150.00	45.00

Total Employment/Fee Applications	<u>274.1</u>	\$ <u>135,342.00</u>
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Estimate of Future Fees⁽¹⁾	\$ <u>32,000.00</u>
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Total Hours and Fees for Employment/Fee Applications from April 1, 2007 through June 30, 2007⁽²⁾	<u>274.1</u>	\$ <u>167,342.00</u>
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EXHIBIT C-1

USA Commercial Mortgage Company, et al.
 Final Fee Application - Additional Time and Expenses
 Employment/Fee Applications
 April 1, 2007 through June 30, 2007

Name	Date	Description	Hours	Rate	Amount
<u>Allocated Amount</u>					
USA Commercial Mortgage Company			78.9%	\$	131,950.00
USA Capital Diversified Trust Deed Fund, LLC			9.5%	\$	15,835.40
USA Capital First Trust Deed Fund, LLC			11.0%	\$	18,328.25
USA Capital Realty Advisors, LLC			0.3%	\$	581.73
USA Securities, LLC			0.4%	\$	646.61
				\$	167,342.00
<u>Allocated Hours</u>					
USA Commercial Mortgage Company			78.9%		216.1
USA Capital Diversified Trust Deed Fund, LLC			9.5%		25.9
USA Capital First Trust Deed Fund, LLC			11.0%		30.0
USA Capital Realty Advisors, LLC			0.3%		1.0
USA Securities, LLC			0.4%		1.1
					274.1

1 - MFIM has included an estimate of fees and expenses necessary to prepare for and attend the hearing for its Final Fee Application

2 - Total allocated to Debtors based on totals for all other categories from Final Fee Application

EXHIBIT C-2

USA Commercial Mortgage Company, et al.
 Final Fee Application - Additional Time and Expenses
 Company Administration
 April 1, 2007 through June 30, 2007

Name	Date	Description	Hours	Rate	Amount
USA Commercial Mortgage Company					
Haftl, Michael	05/01/07	Coordinate the review of USA Commercial Mortgage Committee professionals fee applications.	1.0	\$ 530.00	\$ 530.00
McClellan, Christian	05/01/07	Prepare initial analysis of Schwartz Fee Application including summary of hours, rates, and amounts billed and compare to other professionals.	1.6	190.00	304.00
McClellan, Christian	05/01/07	Prepare initial analysis of Gordon & Silver Fee Application including summary of hours, rates, and amounts billed and compare to other professionals.	1.7	190.00	323.00
Smith, Susan	05/01/07	Prepare instructions to C. McClellan (MFIM) regarding final fee applications of USA Commercial Mortgage professionals.	0.2	590.00	118.00
McClellan, Christian	05/02/07	Prepare initial analysis of RQN Fee Application including summary of hours, rates, and amounts billed and compare to other professionals.	1.8	190.00	342.00
McClellan, Christian	05/02/07	Prepare initial analysis of L&R Fee Application including summary of hours, rates, and amounts billed and compare to other professionals.	1.9	190.00	361.00
McClellan, Christian	05/03/07	Prepare archived final fee applications (all professionals) for shipment to M. Haftl, S. Smith and M. Kehl (all MFIM).	0.8	190.00	152.00
McClellan, Christian	05/03/07	Prepare initial analysis of Mesirow Fee Application including summary of hours, rates, and amounts billed and compare to other professionals.	1.6	190.00	304.00
McClellan, Christian	05/07/07	Review and analyze Sierra final fee application for duplication of work.	3.5	190.00	665.00
McClellan, Christian	05/07/07	Review and analyze Sierra final fee application for failure to delegate.	3.5	190.00	665.00
McClellan, Christian	05/08/07	Review and analyze Sierra final fee application for vagueness and lumping.	2.9	190.00	551.00
McClellan, Christian	05/08/07	Review and analyze Sierra final fee application for other objectionable billing.	2.9	190.00	551.00
Bauck, Lyle	05/14/07	Review Lewis & Roca final fee application and related time detail.	1.1	290.00	319.00
Bauck, Lyle	05/14/07	Review Gordon & Silver final fee application and related time detail for June 2006 to August 2006.	1.3	290.00	377.00
Bauck, Lyle	05/14/07	Review Gordon & Silver final fee application and related time detail for September 2006 to November 2006.	1.7	290.00	493.00
Bauck, Lyle	05/14/07	Review Gordon & Silver final fee application and related time detail for December 2006 to March 2007.	1.3	290.00	377.00
Bauck, Lyle	05/15/07	Continue to review Lewis & Roca final fee application and related time detail.	2.7	290.00	783.00
Haftl, Michael	05/15/07	Coordinate fee application review process for USA Commercial Mortgage Committee professionals.	1.0	530.00	530.00
Smith, Susan	05/15/07	Provide instructions to team on fee application review.	0.1	590.00	59.00
Bauck, Lyle	05/17/07	Analyze and review blended rates for USA Commercial Mortgage Committee professionals.	0.4	290.00	116.00
Haftl, Michael	05/17/07	Review Gordon & Silver's final fee application.	2.5	530.00	1,325.00
Haftl, Michael	05/17/07	Analyze leverage used by USA Commercial Mortgage Committee professionals in order to determine if tasks were properly delegated.	0.5	530.00	265.00
McClellan, Christian	05/17/07	Prepare analysis comparing blended hourly rates of professionals for USA Commercial Mortgage Committee professionals.	1.5	190.00	285.00
McClellan, Christian	05/17/07	Prepare analysis of services performed by partners vs. non-partners for USA Commercial Mortgage Committee professionals.	1.9	190.00	361.00
Haftl, Michael	05/18/07	Review Lewis & Roca's final fee application.	2.1	530.00	1,113.00
Haftl, Michael	05/18/07	Review Sierra's final fee application.	2.7	530.00	1,431.00
McClellan, Christian	05/18/07	Continue to populate analysis of services performed by partners vs. non-partners.	1.4	190.00	266.00
Smith, Susan	05/18/07	Review fee application of Sierra.	0.5	590.00	295.00
Smith, Susan	05/21/07	Review Lewis & Roca final fee application.	1.3	590.00	767.00
Haftl, Michael	05/22/07	Participate in call with A. Jarvis, S. Strong, B. Kotter, P. Hunt (all RQN), and S. Smith (MFIM) regarding fee objections.	1.2	530.00	636.00
Haftl, Michael	05/22/07	Prepare notes on fee applications for discussion.	0.9	530.00	477.00

EXHIBIT C-2

USA Commercial Mortgage Company, et al.
 Final Fee Application - Additional Time and Expenses
 Company Administration
 April 1, 2007 through June 30, 2007

Name	Date	Description	Hours	Rate	Amount
Smith, Susan	05/22/07	Participate in call with A. Jarvis, S. Strong, B. Kotter, P. Hunt (all RQN), and M. Haftl (MFIM) regarding fee objections.	1.2	590.00	708.00
Haftl, Michael	05/23/07	Coordinate review of travel time for USA Commercial Mortgage Committee professionals.	0.4	530.00	212.00
Haftl, Michael	05/24/07	Review draft Fee Objection Motions for USA Commercial Mortgage.	0.7	530.00	371.00
Smith, Susan	05/25/07	Review final fee applications and direct approval copies.	0.3	590.00	177.00
Smith, Susan	05/25/07	Review Objection to Gordon & Silver fee application.	0.3	590.00	177.00
Allison, Tom	05/29/07	Participate in call with S. Smith (MFIM) regarding fee Objections.	0.3	650.00	195.00
Smith, Susan	05/29/07	Monitor issues with fee objections and respond as required.	0.3	590.00	177.00
Smith, Susan	05/29/07	Participate in call with S. Strong and P. Hunt (both RQN) regarding fee Objections.	0.4	590.00	236.00
Smith, Susan	05/29/07	Participate in call with T. Allison (MFIM) regarding fee Objections.	0.3	590.00	177.00
Total Company Administration for USACM			53.7		\$ 17,571.00

USA Capital Diversified Trust Deed Fund, LLC

McClellan, Christian	05/01/07	Prepare initial analysis of Beckley Fee Application including summary of hours, rates, and amounts billed and compare to other professionals.	1.7	\$ 190.00	\$ 323.00
Bauck, Lyle	05/02/07	Read and review narrative to FTI final fee application.	0.8	290.00	232.00
McClellan, Christian	05/02/07	Prepare initial analysis of Orrick Fee Application including summary of hours, rates, and amounts billed and compare to other professionals.	1.8	190.00	342.00
McClellan, Christian	05/03/07	Prepare initial analysis of FTI Fee Application including summary of hours, rates, and amounts billed and compare to other professionals.	1.6	190.00	304.00
Bauck, Lyle	05/08/07	Review FTI final fee application and related time detail for June 2006.	1.3	290.00	377.00
Bauck, Lyle	05/08/07	Review FTI final fee application and related time detail for July 2006.	1.5	290.00	435.00
Bauck, Lyle	05/08/07	Review FTI final fee application and related time detail for August 2006.	1.4	290.00	406.00
Bauck, Lyle	05/08/07	Review FTI final fee application and related time detail for September 2006.	1.4	290.00	406.00
Bauck, Lyle	05/09/07	Read correspondence from S. Smith (MFIM) regarding review of final fee applications; respond with follow up question.	0.2	290.00	58.00
Bauck, Lyle	05/09/07	Review FTI final fee application and related time detail for October 2006.	1.2	290.00	348.00
Bauck, Lyle	05/09/07	Review FTI final fee application and related time detail for November 2006.	1.4	290.00	406.00
Bauck, Lyle	05/10/07	Review FTI final fee application and related time detail for December 2006.	1.1	290.00	319.00
Bauck, Lyle	05/10/07	Review FTI final fee application and related time detail for January 2007.	1.2	290.00	348.00
Bauck, Lyle	05/10/07	Review FTI final fee application and related time detail for February 2007.	0.8	290.00	232.00
Bauck, Lyle	05/10/07	Review FTI final fee application and related time detail for March 2007.	0.6	290.00	174.00
Bauck, Lyle	05/10/07	Review FTI final fee application and related time detail related to 10-90, Epic, and Sheraton recoveries.	1.7	290.00	493.00
Bauck, Lyle	05/11/07	Review Orrick, Herrington & Sutcliffe final fee application and related June 2006 time detail.	1.1	290.00	319.00
Bauck, Lyle	05/11/07	Review Orrick, Herrington & Sutcliffe final fee application and related July 2006 time detail.	0.9	290.00	261.00
Bauck, Lyle	05/11/07	Review Orrick, Herrington & Sutcliffe final fee application and related August 2006 time detail.	1.1	290.00	319.00
Bauck, Lyle	05/11/07	Review Orrick, Herrington & Sutcliffe final fee application and related September 2006 time detail.	1.2	290.00	348.00
Bauck, Lyle	05/11/07	Review Orrick, Herrington & Sutcliffe final fee application and related October 2006 time detail.	0.9	290.00	261.00

EXHIBIT C-2

USA Commercial Mortgage Company, et al.
 Final Fee Application - Additional Time and Expenses
 Company Administration
 April 1, 2007 through June 30, 2007

Name	Date	Description	Hours	Rate	Amount
Bauck, Lyle	05/11/07	Review Orrick, Herrington & Sutcliffe final fee application and related November 2006 time detail.	0.9	290.00	261.00
Bauck, Lyle	05/15/07	Complete review of Beckley Singleton final fee application and related time detail.	1.2	290.00	348.00
Bauck, Lyle	05/15/07	Review Orrick, Herrington & Sutcliffe final fee application and related December 2006 time detail.	0.6	290.00	174.00
Bauck, Lyle	05/15/07	Review Orrick, Herrington & Sutcliffe final fee application and related January 2007 time detail.	0.7	290.00	203.00
Bauck, Lyle	05/15/07	Review Orrick, Herrington & Sutcliffe final fee application and related February 2007 time detail.	0.4	290.00	116.00
Bauck, Lyle	05/15/07	Review Orrick, Herrington & Sutcliffe final fee application and related March 2007 time detail.	0.5	290.00	145.00
Haftl, Michael	05/15/07	Coordinate fee application review process for Committee professionals for Diversified Trust Deed Fund.	0.5	530.00	265.00
Bauck, Lyle	05/16/07	Analyze items that need to be further researched on the FTI final fee application.	0.2	290.00	58.00
Bauck, Lyle	05/16/07	Draft schedule of FTI non-working travel time from review of final fee application.	1.9	290.00	551.00
Smith, Susan	05/16/07	Provide instructions to L. Bauck (MFIM) on follow-up schedules of FTI's fee application issues.	0.4	590.00	236.00
Bauck, Lyle	05/17/07	Analyze and review blended rates for Diversified Trust Deed Fund Committee professionals.	0.2	290.00	58.00
Bauck, Lyle	05/17/07	Review FTI final fee application for month of June 2006 to draft schedule of all time related 10-90, Epic, Sheraton, \$58M receivable, and M. Tucker (FTI) Declarations.	0.6	290.00	174.00
Bauck, Lyle	05/17/07	Review FTI final fee application for month of July 2006 to draft schedule of all time related 10-90, Epic, Sheraton, \$58M receivable, and M. Tucker (FTI) Declarations.	0.8	290.00	232.00
Bauck, Lyle	05/17/07	Review FTI final fee application for month of August 2006 to draft schedule of all time related 10-90, Epic, Sheraton, \$58M receivable, and M. Tucker (FTI) Declarations.	2.4	290.00	696.00
Bauck, Lyle	05/17/07	Review FTI final fee application draft schedule of all time related to researching Google chat room.	1.6	290.00	464.00
Haftl, Michael	05/17/07	Analyze leverage used by Diversified Trust Deed Fund Committee professionals in order to determine if tasks were properly delegated.	0.3	530.00	159.00
McClellan, Christian	05/17/07	Prepare analysis comparing blended hourly rates of professionals for Diversified Trust Deed Fund Committee professionals.	0.7	190.00	133.00
McClellan, Christian	05/17/07	Prepare analysis of services performed by partners vs. non-partners for Diversified Trust Deed Fund Committee professionals.	1.0	190.00	190.00
Bauck, Lyle	05/18/07	Review FTI final fee application for month of September 2006 to draft schedule of all time related 10-90, Epic, Sheraton, \$58M receivable, and M. Tucker (FTI) Declarations.	2.7	290.00	783.00
Bauck, Lyle	05/18/07	Review FTI final fee application for month of October 2006 to draft schedule of all time related 10-90, Epic, Sheraton, \$58M receivable, and M. Tucker (FTI) Declarations.	2.2	290.00	638.00
Bauck, Lyle	05/18/07	Instruct C. McClellan (MFIM) on review and analysis of FTI time related to 10-90, Epic, Sheraton, \$58M receivable, and M. Tucker (FTI) Declarations.	0.2	290.00	58.00
McClellan, Christian	05/18/07	Continue to populate analysis of services performed by partners vs. non-partners for Diversified Trust Deed Fund.	0.7	190.00	133.00
McClellan, Christian	05/20/07	Review and Note references in FTI detail to EPIC, Sheraton.	3.0	190.00	570.00
McClellan, Christian	05/21/07	Review and Note references in FTI detail to 10-90, \$58M receivable.	3.2	190.00	608.00
McClellan, Christian	05/21/07	Review and Note references in FTI detail to Colt, HMA.	3.2	190.00	608.00
McClellan, Christian	05/21/07	Review and Note references in FTI detail to Marquis Hotel, Investors VI.	3.3	190.00	627.00
Haftl, Michael	05/23/07	Coordinate review of travel time for Diversified Trust Deed Fund Committee professionals.	0.2	530.00	106.00
McClellan, Christian	05/23/07	Coordinate research and analysis of OH&S travel time.	0.5	190.00	95.00

EXHIBIT C-2

USA Commercial Mortgage Company, et al.
 Final Fee Application - Additional Time and Expenses
 Company Administration
 April 1, 2007 through June 30, 2007

Name	Date	Description	Hours	Rate	Amount
Bauck, Lyle	05/24/07	Review Orrick time detail and draft schedule of Orrick travel time for the month of June 2006.	0.4	290.00	116.00
Bauck, Lyle	05/24/07	Review Orrick time detail and draft schedule of Orrick travel time for the month of July 2006.	0.4	290.00	116.00
Bauck, Lyle	05/24/07	Review Orrick time detail and draft schedule of Orrick travel time for the month of August 2006.	0.6	290.00	174.00
Bauck, Lyle	05/24/07	Review Orrick time detail and draft schedule of Orrick travel time for the month of September 2006.	0.4	290.00	116.00
Bauck, Lyle	05/24/07	Review Orrick time detail and draft schedule of Orrick travel time for the month of October 2006.	0.6	290.00	174.00
Bauck, Lyle	05/24/07	Review Orrick time detail and draft schedule of Orrick travel time for the month of November 2006.	0.4	290.00	116.00
Bauck, Lyle	05/24/07	Review Orrick time detail and draft schedule of Orrick travel time for the month of December 2006.	0.4	290.00	116.00
Bauck, Lyle	05/24/07	Review Orrick time detail and draft schedule of Orrick travel time for the month of January 2007.	0.4	290.00	116.00
Bauck, Lyle	05/24/07	Review Orrick time detail and draft schedule of Orrick travel time for the month of February 2007.	0.4	290.00	116.00
Bauck, Lyle	05/24/07	Review Orrick time detail and draft schedule of Orrick travel time for the month of March 2007.	0.3	290.00	87.00
Bauck, Lyle	05/24/07	Draft summary schedule of Orrick travel time related to working travel time and non-working travel time.	0.4	290.00	116.00
Haftl, Michael	05/24/07	Review draft Fee Objection Motions for Diversified Trust Deed Fund.	0.4	530.00	212.00
Haftl, Michael	05/24/07	Review FTI, Orrick, and Beckley fee applications.	3.8	530.00	2,014.00
Haftl, Michael	05/24/07	Review travel time analyses for FTI and Committee professionals.	1.9	530.00	1,007.00
Haftl, Michael	05/24/07	Prepare analysis of FTI fee application.	2.1	530.00	1,113.00
Haftl, Michael	05/24/07	Provide comments on Orrick Motion.	0.9	530.00	477.00
Haftl, Michael	05/24/07	Review FTI fee application for overlapping work.	0.8	530.00	424.00
McClellan, Christian	05/24/07	Respond to comments regarding FTI specific activities review.	1.1	190.00	209.00
Kehl, Monty	06/04/07	Review supplemental fee application from Orrick.	0.7	620.00	434.00
Total Company Administration for DTDF			75.4		\$ 22,653.00

USA Capital First Trust Deed Fund, LLC

McClellan, Christian	05/01/07	Prepare initial analysis of Shea Fee Application including summary of hours, rates, and amounts billed and compare to other professionals.	1.6	\$ 190.00	\$ 304.00
McClellan, Christian	05/02/07	Prepare initial analysis of Stutman Fee Application including summary of hours, rates, and amounts billed and compare to other professionals.	1.9	190.00	361.00
McClellan, Christian	05/03/07	Prepare initial analysis of Alvarez Fee Application including summary of hours, rates, and amounts billed and compare to other professionals.	1.6	190.00	304.00
McClellan, Christian	05/09/07	Review and analyze Alvarez final fee application for duplication of work.	3.1	190.00	589.00
McClellan, Christian	05/09/07	Review and analyze Alvarez final fee application for failure to delegate.	3.0	190.00	570.00
McClellan, Christian	05/10/07	Review and analyze Alvarez final fee application for vagueness and lumping.	3.1	190.00	589.00
McClellan, Christian	05/10/07	Review and analyze Alvarez final fee application for other objectionable billing.	3.1	190.00	589.00
McClellan, Christian	05/11/07	Review and analyze Shea final fee application for duplication of work.	2.7	190.00	513.00
McClellan, Christian	05/11/07	Continue to review and analyze Shea final fee application for duplication of work.	2.6	190.00	494.00
McClellan, Christian	05/14/07	Review and analyze Shea final fee application for failure to delegate.	2.8	190.00	532.00
McClellan, Christian	05/14/07	Continue to review and analyze Shea final fee application for failure to delegate.	2.8	190.00	532.00

EXHIBIT C-2

USA Commercial Mortgage Company, et al.
 Final Fee Application - Additional Time and Expenses
 Company Administration
 April 1, 2007 through June 30, 2007

Name	Date	Description	Hours	Rate	Amount
Haftl, Michael	05/15/07	Coordinate fee application review process for Committee professionals for First Trust Deed Fund.	0.5	530.00	265.00
McClellan, Christian	05/15/07	Review and analyze Shea final fee application for vagueness and lumping.	3.4	190.00	646.00
McClellan, Christian	05/15/07	Continue to review and analyze Shea final fee application for vagueness and lumping.	3.3	190.00	627.00
Smith, Susan	05/15/07	Review Stutman's objections to MFIM's February invoice.	0.2	590.00	118.00
McClellan, Christian	05/16/07	Review and analyze Alvarez final fee application for failure to delegate.	2.0	190.00	380.00
McClellan, Christian	05/16/07	Review and analyze Alvarez final fee application for other objectionable billing.	1.9	190.00	361.00
Bauck, Lyle	05/17/07	Analyze and review blended rates for First Trust Deed Fund Committee professionals.	0.1	290.00	29.00
Haftl, Michael	05/17/07	Analyze leverage used by First Trust Deed Fund Committee professionals in order to determine if tasks were properly delegated.	0.2	530.00	106.00
McClellan, Christian	05/17/07	Prepare analysis comparing blended hourly rates of professionals for First Trust Deed Fund Committee professionals.	0.7	190.00	133.00
McClellan, Christian	05/17/07	Prepare analysis of services performed by partners vs. non-partners for First Trust Deed Fund Committee professionals.	1.0	190.00	190.00
McClellan, Christian	05/18/07	Continue to populate analysis of services performed by partners vs. non-partners for First Trust Deed Fund.	0.7	190.00	133.00
Haftl, Michael	05/21/07	Review Stutman's fee application.	2.3	530.00	1,219.00
Haftl, Michael	05/21/07	Review Alvarez's fee application.	2.7	530.00	1,431.00
Haftl, Michael	05/21/07	Review Shea & Carlyon's fee application.	1.9	530.00	1,007.00
McClellan, Christian	05/22/07	Research potential discrepancy in records of A&M fee and expense payments.	1.6	190.00	304.00
Haftl, Michael	05/23/07	Coordinate review of travel time for First Trust Deed Fund Committee professionals.	0.2	530.00	106.00
Haftl, Michael	05/24/07	Review draft Fee Objection Motions for First Trust Deed Fund.	0.4	530.00	212.00
Haftl, Michael	06/11/07	Review Shea Carlyon Supplemental Fee Application.	0.3	530.00	159.00
Total Company Administration for FTDF			51.7		\$ 12,803.00
Total Company Administration for USACM/DTDF/FTDF			180.8		\$ 53,027.00
<u>Amount and Hours Summary</u>					
USA Commercial Mortgage Company	53.7	33.1%		\$	17,571.00
USA Capital Diversified Trust Deed Fund, LLC	75.4	42.7%		\$	22,653.00
USA Capital First Trust Deed Fund, LLC	51.7	24.1%		\$	12,803.00
	180.8			\$	53,027.00

EXHIBIT D

USA Commercial Mortgage Company, et al.
 Final Fee Application - Additional Time and Expenses
 Summary of Out-of-Pocket Expenses
 April 1, 2007 through June 30, 2007

Category	Amount
Airfare	\$ 2,515.51
Ground Transportation	458.00
Lodging	5,135.52
Meals	79.93
Miscellaneous - Federal Express	166.56
Miscellaneous - Legal Fees	227,698.20
Estimate of Future Expenses ⁽¹⁾	6,000.00
Total Out-of-Pocket Expenses Due this Invoice	<u>\$ 242,053.72</u>

1 - MFIM has included an estimate of expenses necessary to prepare for and attend the hearing for its Final Fee Application

EXHIBIT E

USA Commercial Mortgage Company, et al.
 Final Fee Application - Additional Time and Expenses
 Detail of Out-of-Pocket Expenses
 April 1, 2007 through June 30, 2007

Name	Date	Description	Amount
Smith, Susan	04/16/07	Airfare - roundtrip - MIA to ORD to SLC.	\$ 723.43
Smith, Susan	04/22/07	Airfare - roundtrip - MIA to ORD/ ORD to LAS/ LAS to MIA.	1,114.49
Haftl, Michael	04/26/07	Airfare - one-way - ORD to AUS.	325.40
Smith, Susan	06/11/07	Airfare - roundtrip - MIA to ORD.	352.19
		<i>Airfare Subtotal</i>	<u>\$ 2,515.51</u>
Haftl, Michael	03/29/07	Ground Transportation - Parking, 2 days.	\$ 63.00
Smith, Susan	04/16/07	Ground Transportation - Taxi fare from ORD Airport to hotel.	40.00
Smith, Susan	04/22/07	Ground Transportation - Taxi fare from ORD Airport to hotel.	40.00
Smith, Susan	04/24/07	Ground Transportation - Taxi fare from hotel to ORD Airport.	35.00
Haftl, Michael	04/26/07	Ground Transportation - Taxi fare from MFC Office to ORD Airport.	34.00
Monty Kehl	04/26/07	Ground Transportation - Taxi fare from hotel to ORD Airport.	33.00
Smith, Susan	04/27/07	Ground Transportation - Parking at MIA Airport, 12 days.	90.00
Haftl, Michael	05/01/07	Ground Transportation - Taxi fare from SFO Airport to home.	43.00
Smith, Susan	06/11/07	Ground Transportation - Taxi fare from ORD Airport to Greenberg Traurig Office.	40.00
Smith, Susan	06/12/07	Ground Transportation - Taxi fare from Greenberg Traurig Office to ORD Airport.	40.00
		<i>Ground Transportation Subtotal</i>	<u>\$ 458.00</u>
Smith, Susan	04/16/07	Lodging - Chicago, IL number of nights 3.	\$ 931.29
Smith, Susan	04/19/07	Lodging - Chicago, IL number of nights 1.	235.58
Haftl, Michael	04/22/07	Lodging - Chicago, IL number of nights 3.	1,069.77
Kehl, Monty	04/22/07	Lodging - Chicago, IL number of nights 3.	1,069.77
Smith, Susan	04/22/07	Lodging - Chicago, IL number of nights 2.	713.18
Kehl, Monty	04/25/07	Lodging - Chicago, IL number of nights 1.	414.29
Haftl, Michael	04/25/07	Lodging - Chicago, IL number of nights 1.	414.29
Smith, Susan	06/11/07	Lodging - Chicago, IL number of nights 1.	287.35
		<i>Lodging Subtotal</i>	<u>\$ 5,135.52</u>
Smith, Susan	04/17/07	Meals - Out of town dinner, 1 attendee.	\$ 35.89
Smith, Susan	04/18/07	Meals - Out of town dinner, 1 attendee.	32.04
Smith, Susan	06/12/07	Meals - Out of town dinner, 1 attendee.	12.00
		<i>Meals Subtotal</i>	<u>\$ 79.93</u>
Mesirow	05/16/07	Federal Express courier service.	\$ 102.90
Mesirow	05/30/07	Federal Express courier service.	63.66
		<i>Miscellaneous - Federal Express Subtotal</i>	<u>\$ 166.56</u>
Mesirow	05/08/07	Greenberg Traurig legal fees and expenses for April.	\$ 35,267.04
Mesirow	06/13/07	Greenberg Traurig legal fees and expenses for May.	90,233.17

EXHIBIT E

USA Commercial Mortgage Company, et al.
 Final Fee Application - Additional Time and Expenses
 Detail of Out-of-Pocket Expenses
 April 1, 2007 through June 30, 2007

Name	Date	Description	Amount
Mesirow	06/30/07	Greenberg Traurig legal fees and expenses for June.	57,197.99
		Greenberg Traurig estimate of fees and expenses for Final Fee Application Hearing ⁽¹⁾ .	45,000.00
		<i>Miscellaneous - Legal Fees Subtotal</i>	<u>\$ 227,698.20</u>
		<i>Estimate of Future Expenses⁽²⁾</i>	<u>\$ 6,000.00</u>
		Total Out-of-Pocket Expenses Requested for the period April 1, 2007 through June 30, 2007	<u>\$ 242,053.72</u>

1 - MFIM has included an estimate of expenses necessary to prepare for and attend the hearing for its Final Fee Application for Greenberg Traurig

2 - MFIM has included an estimate of expenses necessary to prepare for and attend the hearing for its Final Fee Application